

**Adjustments to Expenditure Authorization and Estimated Revenue  
As Established in Current Fiscal Year Appropriation Act  
BD-100  
Instructions**

This form is used to adjust expenditure authorization and estimated revenue for Federal, Earmarked, and Restricted funds as established in the current year Appropriation Act. It may also be used to reduce expenditure authorization and related projected revenue as necessary.

OSB Number

Leave blank. Number will be assigned by Office of State Budget (OSB).

Agency Name

Agency's name.

Agency No.

Agency's three-character Statewide Accounting and Reporting System (STARS) agency code.

Fiscal Year

Current fiscal year.

**PART I.**

**Adjustment to Expenditure Authorization**

1. Program No.

Eight-digit number representing program level for expenditure.

2. Program Title  
Object Code Title

Corresponding program (or subprogram) name and object code title.

3. Mini Code

Four-digit numeric code to identify program and organizational unit.

4. Project No.

Assigned four-digit STARS project number.

5. Phase Code

Assigned phase code number. (If you do not have a phase code number, you must submit a Federal Grant Maintenance (D-38) form.

6. Budget Object Code

Four-digit number describing expenditure.

7. Total Authorization Adjustment

Total amount of authorization requested.

8. Funding Source

If change is decrease in authorization, enclose amount in parentheses.

Earmarked

Amount of change in Earmarked funds authorization. (Federal funds received from another State agency are considered Earmarked funds.)

Restricted

Amount of change in Restricted funds authorization.

Federal

Amount of change in Federal funds authorization.

9. Total

Total amount of all sources of funding.

- |                                   |  |
|-----------------------------------|--|
| 10. <u>Explanation</u>            | Provide a detailed justification of why additional authorization is necessary. |
| 11. <u>Agency Signature</u>       | Have authorized representative, sign and date.                                 |
| 12. <u>State Budget Analyst</u>   | Leave blank, reserved for State Budget Analyst.                                |
| 13. <u>Lead Budget Analyst</u>    | Leave blank, reserved for Lead Budget Analyst.                                 |
| 14. <u>Grant Services Manager</u> | Leave blank, reserved for Grant Services Manager.                              |

## **PART II.**

## **Adjustment to Estimated Revenue**

### **A. Expenditure Authorization Supported by Cash Brought Forward**

- |                               |  |
|-------------------------------|--|
| 1. <u>Carry forward funds</u> | Check appropriate box. If yes, supply detail subfund and amount by source of funds.  |
| 2. <u>Detail Subfund</u>      | Four-digit numeric code for source of revenue. Number must correspond to numbers Comptroller General has on file for agency. |
| 3. <u>Amount</u>              | Amount of carry forward funds.   |
| 4. <u>All Funds Total</u>     | Total amount of carry forward funds for all sources of funds.  |

### **B. Expenditure Authorization Supported by Increase in Projected Revenue**

This will represent amount the Comptroller General should increase or decrease projected revenue.

- |                                     |  |
|-------------------------------------|--|
| 1. <u>Detail Subfund</u>            | Four-digit numeric code for source of revenue. Number must correspond to numbers Comptroller General has on file for agency. |
| 2. <u>Revenue Object Code</u>       | Revenue object identifying funding source.   |
| 3. <u>Revenue Object Title</u>      | Revenue object title.  |
| 4. <u>Amount</u>                    | Amount of revenue to be received in current fiscal year above level included in Appropriation Act per detail subfund.        |
| 5. <u>Total Part II B</u>           | Total of all amounts.  |
| 6. <u>Total Parts II A and II B</u> | Total of Part II A and II B. This should agree with amount of Part I, Adjustment to Expenditure Authorization.               |